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If our friends who fan ir us with manuscripts fo ublication wish to have rejected articles returned, they

The Mori gage Tax.

The Mortgage Tax bill provides for the imposition of a tax of four mills, or four-tenths of 1 per centum, on each dollar of every mortgage on real property within the State of New York. It matters not whether the mortgage is owned by a resident or non-resident within this State, for the act provides that all debts and obligations which shall be " secured by mortgage of real property situated within this State, together with the mortgages securing the same shall be deemed to be property within this State." As was pointed out by the Evening Post last night, a man may reside in another State and may be taxed there for the same mortgage, and this attempt to extend the taxing power of New York beyond its borders is very likely unconstitutional. But, aside from the Constitutional question, the whole scheme of this bill is wrong.

There are many minor objections to the bill, including, for instance, that giving to County Treasurers and the Chamberlain of the city of New York a commission of one-fifth of 1 per centum on all moneys received by them respectively under the act.

The act contains most arbitrary pro visions to compel the payment of the mortgage tax. If it be not paid by the 1st of December after it has become due, the mortgage security shall be liable to seizure and sequestration and sale, and shall be sold at public auction to the highest bidder.

Any corporation or association, organized exclusively for charitable, religious or educational purposes shall be exemp from the imposition of the mortgage tax, and the result of this exemption will be that such institutions can enter at once upon a very profitable loaning business because no tax can be imposed upon the mortgages held by them, and they can thus lend on better terms, which, of itself, would seem to make an unfair discrimination.

But it needs no argument to demon strate the fact that the man who borrows the money on mortgage will pay the new tax, because every mortgage will hereafter provide for the payment of a certain rate of interest and four-tenths of 1 per centum in addition to the rate of interest imposed. A man who owns a piece of property worth \$20,000 will be compelled to pay a tax on the full mar-ket value of the property, and if he shall borrow on bond and mortgage \$10,000, he will pay an additional tax on half his property, which will be double taxation and fundamentally wrong. The bill is had and unwise.

Spending Money.

Senator Marshall can say for the Albany Legislature to pass for the second time, for a Constitutional amendment exempting bonds issued for water supply from the computation that now makes un the city debt limit, that the Water Department makes money and provides its own sinking fund. The Dock Department might be treated in the same manner. But that is not the main point.

The question is, not whether scheme can be devised to permit this city, for example, to spend more money, but whether it had better spend more

money.
Wisdom will say that our present rate of expenditure ought not to be increased.

London and New York Religiously

The census of church attendance in London, which the Daily News of that capital is taking, has now been comeleted in fifteen of the twenty-eight poroughs into which the city is divided, and, therefore, an approximately accurate estimate may be made of the proportionate number of the whole London population who go to church on Sunday

The population of these boroughs is 2,520,572, or about half a million more that the present estimated population of Manhattan borough, and the number of people counted in the churches, men women and children, at both the morning and evening services, was about one in five, or 503,588, distributed thus: Anglican 239,365, Nonconformist 219,848, Roman Catholic, 44,475.

It will be seen, therefore, that the atendance on the Anglican churches is than one-half of the whole lit must be borne is mind, too, that as the mornng and evening attendance was taken together the same people must have been counted twice. The great preponderoe of the attendance was of women an dildren, in every horough. The largest to the population was in Stoke Newing-ton, an "upper middle-class " borough. or I in 8 to, and the smallest in Fullage, s crowded "lower middle-class" working class " borough, or i in \$.16. In Westminster, where the extremes of enith and poverty meet and where there s no " middle stane," there was the next largest relative attendance, or I in 2.60; dese * borough, came the next emplied, or I in 756. In Southwark, one of the

Generally, however, it is much less relatively than in the Manhattan borough of New York. Here, too, there is the difference that more than three-fourths of the whole is on Roman Catholic churches. Of the rest, the largest of any single denomination is on Episcopal churches, with the next largest on the Baptist. These statistics for Manhattan, obtained by a church census taken last November, do not include the attendance on the Jewish synagogues, though there are more than half a million Jews in Manhattan, or more than five times as many as in London.

Accordingly, the religious condition of New York, so far as it is indicated by the church attendance, is very much better than that of London. Moreover, it is higher among the people described in England as the " working class," as the statistics of the Roman Catholic church attendance, so largely among the poor, bear witness. Of the one-third of the population of Manhattan who go to church, more than one aut of four attend Catholic churches. In the fifteen London boroughs in which the census of church attendance has been taken less than onehalf was on Anglican churches.

Specimen Opinions From Canada.

The temper in which some Canadians approach the conference for the settlement of the Alaskan boundary question is unpleasantly illustrated in a letter to the London Spectator from Mr. W. M. TWEEDIE of Mount Allison College in New Brunswick. He writes:

"The United States refuse arbitration. Nothing less than what they claim will be satisfactory. The Commission is merely an attempt to convince Great Britain of the justice of the American contention. The American jurists are regarded as not open to conviction: as beginning with fixed ideas in regard to the justice of the claim of the United States."

The " claim " is Canada's, and it is very recent claim, set up against a record of possession acquired from Russia and undisputed by any claimant during the greater part of a century.

It strikes us, therefore, that intelligent and candid Canadians should look upon the proposed conference less as an attempt to convince Great Britain of the justice of the American contention " than as a fine opportunity for the Dominion's representatives to convince the United States and Great Britain of the soundness of the Canadian claim.

Attempts like Mr. TWEEDIE's to dis credit in advance any report adverse to Canada, by assuring our friends across the water that Mr. ROOT, Mr. LODGE and Mr. TURNER's minds are impregnable alike to argument and fact, denote no very great confidence in the strength of the claimant's case.

It is fair to say that this attitude is not universal among our northern neighbors. Another Canadian, Mr. THOMAS HODGINS of Toronto, writes to the Spectator in quite a different spirit. While he is persuaded that Canada is right, and that Canada will be able to prove its case, Mr. Hodgins says:

" Your readers may rest satisfied that Camadia desire to deal with this question in a broad-minded way. They do not expect, and have never expected that ' merits or no merits, the mother-country mus stand up for the daughter-land' Canada to pre pared to take the chief responsibility in this international and legal controversy: and, if the propose Commission to composed of 'impartial jurists o repute,' she will placidly accept their judgment, and sel relief in being rid of an irritating and feeter-

ing international sore." cast of placidity may prove to be well founded. The question is whether he or Mr. TWEEDIE better represents prevailing Canadian opinion. The one thing certain is that it is as well understood in the Dominion as in the United States that the proposed comparison of titles and weighing of evidence constitute in no sense an arbitration of the Alaskan boundary question.

The Sweet Singer of Skunk Cabbage.

The winter was rather " trying " for Gen. SAMBO BOWLES. He was chilled by the brutal indifference of the public to the progress of despotism among his little brown brothers across the blue sea. He viewed the trusts with increasing alarm. His poetic feet were peculiarly subject to chilblains. But now he is glad again. "For winter's rains and ruins are over, and all the season of colds and 'gums;' and once more the meads of Agawam hear the rustle of his songcoat. He is in the wilds again, with his note-book and his camera, his sandwich box and his bottle of sweetened water. March 1 he found the hepatica in bloom. He found it in a lovely woodland spot at the foot of a tumultuous cataract on Mount Tom-a spot where the sun strikes warm and lingers long and the cliffs and young forests break the harsh winds." Found several hepaticas and dashed himself over them in tumultuous cataract of song:

" There they emiled in the face of the sun in read response, and spurred the laggard race of man to a happy sense of the vivid pulsation of the life of earth, which needs but a sunbram, a south wind

sun in ready response and Spurred the languard race of men to a happy sense of We indicate the areis by italice. It need but a sunbeam, a south wind, a sheltered exposure to urge Gen. SAMBO BOWLES'S actig-horse into Virgilian dactyle and aponders Sonite qualif unquis campum. As he will not sent content with desputient, naturally his verse is a little from than the Mantuan's time Moment in Staly. The nest to takes us back to militerative Anglo-Seano giennen

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possent because the church attendance to be protected as " in ' ingl-wrape' is the fine i in 6 20. In the rich and incurrence to be protected as " i' corresponding with the initial letter of ' viscouse'. It is a super-falling delight to explore the rich and in a pair and demony populated because if the Panetre it that is fall.

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Strong the " working class." Say of color over all the working. There is a

a melancholy which seizes upon us as we gase over

ample mountain slopes and ledges and cliffs, and note that there is now very little true forest. The sweeping destruction of all the mighty trees, the burning over of the cleared tracts not only leave barrenness until new growth appears, but that growth is thin and slight, and the sunlight blazes over the ground from which all the leafage of many falls has been burned off, into whose deep, age ong mould the fire has eaten."

But the melancholy lasts only a moment. Feathers flutter joyfully. Birds and tree toads greet their brother: "The birds are now here in flocks, not only

crow blackbirds (the grackles), but the red-winged blackbirds and multitudes of robins and song sparrows. The hyla's 'peep peep,' was heard on Saturday."

To be sure, " the croakers in the marsh are in full evidence;" but never mind the croakers. They will always be in evidence. "Let us take the spring advance as it comes and be grateful." Especially gratefully that there is not a rend in Gen. Sambo Bowles's song-coat, and that, in spite of divers crises confronting him, he still clings tenderly to " that brave and sturdy plant of the marsh, the skunk cabbage." Like Gen. Sambo Bowles, the skunk cabbage is "busy and apparent." Now " genial fragrances arise from the new young fern fronds. Spring and the sandwich box are open Reverently and happily we leave the woodland scene, the skunk cabbage and its busy and apparent Laureate.

Ten Lines More of Spooner The growing interest in everything that concerns JOHN COIT SPOONER, now one of the foremost men in the Republican party and in the republic, is recognized in the pages of the " Congressional Directory," the latest edition of which has reached us.

The "Congressional Directory" for the second session of the Fifty-seventh Congress was issued three months ago. It contained twenty-two lines of biography of the senior Senator from Wisconsin. Three months later the extraordinary session of the Senate necessitated another edition of the official manual; and we now find Mr. SPOONER'S modest biography expanded by the addition of these ten lines-ten in its type, not ours-of new matter:

"Was tendered by President McKINLEY in De cember, 1898, position in his Cabinet, as Secretary of the Interior, efce CORNELIUS N. BLISS, resigned and declined it; was also tendered in 1898 by Prest dent McKinker membership of the United States and British Joint High Commission, and declined it; was tendered by President McKinler, Jan. 3, 1901, position of Attorney-General, to take office March 4, 1901, and declined it; July 6, 1900, in communication to Republicans of Wisconsin announced unalterable purpose not to be a candidate for reflection; Jan. 27, 1903, was, notwithstanding, elected for another term, beginning March 4, 1903. receiving 105 votes, every Republican vote in both houses, against the Hon. NEAL S. BROWN, Democrat, who received 27 votes. His term of office will expire March 3, 1909."

When did ten dozen words or there abouts record more interesting facts about a more interesting statesman? Mr. SPOONER stuck to his important duties in the Senate notwithstanding two invitations to enter the Cabinet of President MCKINLEY. If he had cared to change his field of usefulness he might now be holding in Mr. ROOSEVELT'S Administration either the office that is occupied by the Hon. ETHAN ALLEN HITCH-COCK, or that in which the Hon. PHI-LANDER CHASE KNOX is conspicuous.

Mr. SPOONER was wise. He was likewise perfectly sincere when he announced nearly three years ago his unalterable purpose not to be a candidate reëlection to the Senate. That purpose he never altered. He was at no time a candidate before the Wisconsin Legislature. His unanimous reëlection, under circumstances highly honorable both to the Senator and to both factions of a divided State organization, was nothing more or less than a unanimous call to duty, and the Senator obeyed it at the sacrifice of personal interests.

Senator SPOONER is only sixty years old. There is time and there will be space for many more lines of biography

The collision, early yesterday morning, between the Fall River Line steamboats Plymouth and City of Taunton, deplorable as it was, affords valuable proof of the stanchness of the modern steamboat. Neither boat sank, thanks to the compartment bulkheads being well placed and

Little need be said about the Marshall bill for \$750 for one PALMER for defend-ing himself successfully against charges end bill protecting witnesses under the game law from all indictment; the Grattan bill for a money payment to the heirs of a man named SMITH, killed by the militia during the Albany car strikes; the Hornidge bill ordering this city to erect a bath with modern appurtenances somewhere near Thirty-eighth street and First avenue, whether the city government wants to or not: the Bedell bill for printing politi-cal advertising in his newspapers in Man-hattan, or the Russell bill for extra compen-sation for Commissioners of Condemnation in Dock Department proceedings. In some-

it is a pity, however, that these Cup pacint cares mean methning in the coinciduction even of practica the pleasure craft. In the effort to get about the antist limit of lumining a pleasure punch after the atyle of these races. The latter belong to their arms candingry and caret a purposed middle is littled to the catherine for the care and purposed middle is littled to the catherine for the catherine for

Come down to the sea, friend, and take a that every one of them belongs to the family of these mane Cup defenders. Facts new class shapes itself after the racers, your

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MORTGAGE TAXATION

able, and Unequally Laid at That—The

To the Editor of the Sun-Sir: The absolute inequity of a mortgage tax apart from the realty is clearly manifest in a case where the entire consideration at full value received on the transfer of unproductive land is paid by a purchase money mortgage. a particle of additional value would be created, and the tax upon both land and mortgage, at the full value of each, would be double taxation to the limit. The real diffi-culty over the question seems to be due to the fact that some of our lawmakers do not ap-pear to comprehend the nature of a mortgage A mortgage is a conveyance, and is an in terest or estate in real, and not in personal property. Certain deeds are often construcas mortgages, and corporate mortgages are often designated as mortgage deeds. True, a mortgage is classed for purposes of admin-istration, &c., as personal property, by reason of the condition of defeasance contained therein, which permits its conversion, by payment, again to personalty, but by merger or foreclosure it disappears and thus proves its true character. In all transfers where a mortgage is given in lieu of part of the pur chase money, such a law would practically inflict a penalty upon the buyer if he desired to so pay a portion of the consideration, and in case of a loan the money (personalty) re-ceived is generally used at once in meeting other obligations, leaving only the interest or estate in the realty represented by the mortgage. The present mortgage tax bill proposes to exempt mortgages held by educational, charitable and religious corporations. Three classes of mortgages may be considered in this argentian.

ered in this exemption: (1) Mortgages not due and containing no provision for payment of tax by mortgagor (these are comparatively few): (2) mortgages due and which may be called at any time should a tax be imposed (these form a majority): (3) mortgages to be made hereafter, all of which would contain the above provision. Since in all these mort-gages the borrower would pay the tax (except for a couple of years at most in the case of the first class), what is the reason or necessity for this exception? Can it be possible that the Governor still imagines that such a tax

would be paid by the mortgagee? Such a law may not make the rich richer, but it would certainly make the poor poorer. One of the results of this exemption be that religious, &c., corporations could afford to loan moneys on more favorable terms than individuals, trustees and other corporations

individuals, fristees and other components and thus an unfair professor or religious corporations has been suggested, it may not be improper to ask why the read or personal professor of their reality and personal professor of their professor of the first of professor of their p

GENERAL STAFF OF THE ARMY.

Board of Officers Appointed to Complete the Pirst Organization. WASHINGTON, March 2).-Lieut.-Gen. Miles and Adjutant-General Corbin to-day published to the army general orders, issued by direction of the President, for the appointment of a board of officers to select members of the General Staff authorized by the law of Feb. 14, 1903. The creation of the General Staff will mark a new epoch in the history of the army, as under the terms of the law the office of Commanding General of the Army will be discontinued and the duties performed by him, with additional duties and greater authority, will be vested in the General Staff. The law will not become effective until after the retirement of Lieut.-Gen. Miles in

Major-Gen. Young, who will become

Lieutenant-General in succession to Gen. Miles, and by virtue of that position be chief of the General Staff, is to be presi-Miles, and by virtue of that position be chief of the General Staff, is to be president of the board appointed to-day to select the members of that organization. The board consists of Major-Gen. Samuel B. M. Young, Major-Gen. Adna R. Chaffee, Major-Gen. John C. Bates, Brig.-Gen. William H. Carter, Brig.-Gen. Tasker H. Bliss, Brig.-Gen. Wallace F. Randolph, Chief of Artillery, and Major Henry A. Greene, United States Infantry, Assistant Adjutant-General, and will meet in this city on March 30, 1903. It will recommend for detail forty-two officers from the army at large, including the existing staff corps and departments and the line, to complete the first organization of the General Staff. The board, the order says, will be governed by the probable aptitude and efficiency of officers as established by their records. Vacancies occurring in the General Staff corps, after its organization will be filled upon the recommendation of a permanent board, consisting of the Chief of Staff and the three senior officers of the General the three senior officers of the General Staff corps on duty at the War Department, operating in a similar manner.

SULTAN OF SULU COMING.

He Promises to Be at the St. Louis Fair and Bring His Collection of Pearls. WASHINGTON, March 20.-The Sultan of

sulu may be one of the attractions at the Louisiana Purchase Exposition in St. Louis. The Exposition board appointed by the Philippine Government has been actively canvassing the entire archipelago for material to form the Philippine exhibit at the Exposition, and has met with excellent results. J. S. Gillies, who was sent to Zamboanga and the Sulu archipelago, has reported to the authorities at Manila that he has been successful in inducing the dattos in Zamboanga to take the lead in collecting materials.

that he has been successful in inducing the dattos in Zamboanga to take the lead in collecting materials for ithe exhibit, and says that the Sultan of Sulu has promised to visit the United States and bring with him his collection of pearls, which is one of the finest in the world.

The Commissioners in Manila have already got together a fine collection of minerals, geological specimens and ethnographic objects. Capt. Ahern of the Forestry Bureau of the Philippines, has charge of the forestry exhibit, and will spend about \$10,000 in collecting specimens of the numerous kinds of wood growing in the islands. Arrangements have also been made with Dr. Lamson-Scribner, chief of the Agricultural Bureau, for a big agricultural exhibit.

Barytone and Tenor. TO THE EDITOR OF THE SUN-Sir: It behoove

me to take issue with your correspondent, the Bandy-Legged Basso."

Though there is a plausible ring to his theory that tenors legs are like a woman's and are "knock-kneed." If we go a little further into the question we will find that his theory not only is out of har-

we will find that his theory not only is out or narmenty with the verities, but absolutely dissonant
with the facts of the case.

It is commonly known that women rage over
tenors. On the strength of this fact the reasoning
mind at once diseards the theory that tenors' legs
are like a woman's. How is a woman to rage over
something that is like herself! "God made women
and tenors," says the man who knows, but this is far and tenors," says the man who knows, but also has from proving that their legs are alike. That tenors are knock kneed, like women, is calumny pure and simple. How one of those lordly mortals, bleased by the gods with tenor voices, could have the presumption to strut around with that exalted air assumed by all true tenors and be knock-kneed at

he same time is past credulity.

Any one can spot tenors a mile away by the surusing radiance that surrounds their hallowed persons and beams from their complacent countenances. They know as well as any one else that they are the favored of the gods.

THE TWACHTMAN EXHIBITION.

An exhibition of works by the late John H. Twachtman is being beld at the Amer-ican Art Galleries, previous to their sale on Tuesday next. It has been arranged under the auspices of a committee of ama-teurs and of the nine painters who during the last few years were associated with him in the exhibitions of "The Ten." A notable innovation on this occasion is the stamping of each piece "Twachtman Sale," following the French custom, which at once fixes for future purposes the prove-nance of the picture and does much to check fraud.

Even to the admirers of Twachtman's art this exhibition will be in the nature of a revelation. Like myself, they have probably seen his work only in ones and twos at a time, or in small groups, when the presence of other work still further essens the chance of properly appreciating it. I mean by "properly," with that clear understanding of the artist's motive that so large a gathering as this enforces. Then the mysterious loveliness of his intention and expression, qualities of which I was only dimly conscious, appeals with unmistakable convincingness. One sees him as he really was, an im-

pressionist of extraordinary susceptibility and subtlety of interpretation. One places him in the same class as Monet; not as an imitator, but as approaching nature in much the same attitude of mind, and with the same analytical tendencies, as to study of light and atmosphere. He studied the facts of nature, but was conscious rather of the imagery with which light and atmosphere invested them, idealizing and spiritualizing the material. My personal acquaintance with him as a man was very slight, but the impression he produced upon me was one of mingled shrewdness and simplicity; of keen, clear mind and childlike sweetness of disposition mind and childlike sweetness of disposition.

And, perhaps, it is not far wrong to say that this blend of qualities characterizes his work. Of the shrewdness of observation there can be no doubt, or of the exquisite tenderness of feeling that pervades the majority of these works, varied in the others by a gladsome buoyancy and alacrity

others by a gladsome buoyancy and alacrity of feeling.

His shrewdness of observation penetrates very much further than a truthful generalization of light and atmosphere, reaching a very close analysis of the particular phases of each. In the recent exhibition of Mr. Fuller's Monets one felt how marvellously in the three winter views upon the Seine the various kinds of winter day had been interpreted, and one will find a similar shrewdness of distinction in Twachtman's pictures. For he, too, was a keen student and lover of the manifestations of winter; perhaps the greater part of the larger pictures record his impressions of the landscape under the varying moods of winter; and they were painted while he himself also was possessed with the mood. There is in these no more or less skilful application of a trick formula; the artist did not paint them in his shirt sleeves during the aweltering heat of summer, as one has heard of winter scenes being painted; but there on the spot with the actual scene around him, the influence of winter in his blood and the special quality of the day's suggestion stimulating his emotion. In such examples as "Hemiocks" (95), "Snowstorm" (11), "The Frozen Brook" (11) and "Melting Snow" (37), I can only describe the effect produced upon my sensation by saying that they interpret, as it were, the psychology of the winter landscape, so deeply do they penetrate to the spirit of the scene, the flutter of spirit behind the soundless, motionless face of nature. Do you know this hush of winter in the country, when no note of bird, babble of water or fall of leaf disturbs the absolute hollowness of silence; and yet know the feeling of there being within this inert nature a heart imperceptibly beating with life? If so you will appreciate with what extraordinary subtlety Twachtman could interpret the outward aspect and the hidden suggestion of the impression, and study these can vases; but in some to a degree quite extraordinary and always wholesome. For one may note in some pictures a sensibilit feeling. His shrewdness of observation penetrates

the same time is past excerned that we have been any one of the same from their complexes to contice against the property of the continuous and beams from their complexes to contice against the property of the same time. They were the same time of the genet team of the continuous and the same time of the genet team of the same time of the genet team theory example and continuous active. They describe the back example of the same time are equal to each other, to with Marior premiser. The same time are equal to each other, to with Marior premiser. The same time are equal to each other, to with Marior premiser. The same time are equal to each other, to with Marior premiser. The same time are equal to each other, to with Marior premiser. The same time are equal to each other, to with Marior premiser. The same time are equal to each other, to with Marior premiser. The same time are equal to each other, to with Marior premiser. The same time are equal to each other, offer a ready chance of comparison that the same time are equal to each other, offer a ready chance of comparison and contribute and contribute are equal to each other, offer a ready chance of comparison and of notice which the same time are equal to each other, offer a ready chance of comparison and contribute and the same time are examined to the same time and the same time are equal to the same time and the same time are equal to the same time

NEW DETAIL AT WEST POINT. of Officers Relieved of Duty and of

Those Assigned to Buty There.

WASHINGTON, March 20.-The assignment of a new detail of officers for duty as inspectors at West Point, which has given rise o considerable competition and some controversy, the position, being very desirable, was made by the War Department to-day. By the Department's order eleven officers are ordered relieved from the Military Academy, with one exception, on Aug. 13, and directed to their regimental or corps stations, while twelve officers are assigned to take their places, with one exception, on Aug. 20. Capt. Richmond P. Davis of the Artillery Corps, will be relieved from duty at the Academy on Dec. 31, and Capt.
Henry Jervey of the Engineer Corpa
will begin his duties there on Dec 15.
Those relieved from the Academy or assigned there in August are as follows: Anose renewed from the Academy of a signed there in August are as follows:
Relieved—Capt. George H. Sands, Sixth Cavalry; Capt. Edmund M. Blake, Artillery Corps; Capt. Witr Robinson, Artillery Corps; Capt. George F. Hamilton, Ninth Cavalry; Capt. George F. Hamilton, Ninth Cavalry; Capt. Robert E. Callan. Artillery Corps; Capt. Nathan K. Averill, Seventh Cavalry; Capt. Nathan K. Averill, Seventh Cavalry; Capt. Samuel G. Jones, Eleventh Cavalry; First Lieut. Francis H. Pope, Second Cavalry; First Lieut. Edwin R. Stuart, Engineer Corps. Assigned—Capt. Erank H. Whitman, Second Infantry; Capt. Henry L. Newbold, Artillery Corps; Capt. Edward L. King, Second Cavalry; First Lieut. William D. Connor. Engineer Corps; First Lieut. Harley B. Ferguson, Engineer Corps; First Lieut. Frank O. Whitlock, Fourteenth Cavalry; First Lieut. Edwin G. Davis, Artillery Corps.

Hydrophobia and Dogs.

TO THE EDITOR OF THE SUN-Sir: Whenver a case of rables is presented to the public notice a howl of indignant protest is launched at the mongrel dog, the homeless, houseless dog of the street. It is an incontrovertible fact borne out by statistics covering many fact borne out by statistics covering many years and well known to men who are practically familiar with the canine species that it is in ninety-nine cases out of every hundred the blooded dog with a pedigree that is the prime actor in disseminating rabies; and because the mongrel is so unfortunate as to cross his path and is bitten by his fellow of high degree he, then, has to bear all the odium that follows. that follows. As a dog owner of fifty years' experience and a careful observer or records of rables, I have no hesitancy in far safer to own a mongrel dog than a high-priced blooded canine. The mongrel dogs of the streets of New York are valuable as watch dogs and better than some pelicemen we have heard of, and where they domicile

the streets of New York are valuable as watch dogs and better than some pelicemen we have heard of, and where they domicile themselves anight in areas and on doorstoops the burglar and sneak thief give the house a wide berth and the peliceman feels he has no need to try the doors.

There are certain breeds of dogs—blooded—that are prone to develop rabics, and it is strange to say that none of these breeds is to be found among the tramp dogs of the streets, because if one was by sny means to be cast out of home, there are plenty of people who would lead him to their homes, and thus rescue him from a life of trampdom. This is very fortunate, for if not rescued it would not be long before they would sow mischlef broadcast. For some years past the writer has made a careful study of the mongrel and tramp dog, and it has been most interesting and instructive. If there was a home in New York for friendless dogs as there is in Chicago—and we believe in other cities—where this class of dogs could be sent and cared for, it would be almost self-supporting from the sale of rescued and reformed dogs to people who want a reliable watch dog and can only pay a moderate price for one. The streets of New York are full of here dogs who, by their intelligence, vigilence and love for mankind have earned a good home and a gold medal more than once.

I am one of those who save the bones and table bits to carry out almost every morning a tid-bit for the mongrel dogs near my residence, and I know of others who do the same, and I do it because I love the mongrel dog and know his value to the community.

Another Dog Loven.

The Independent Labor Organization. The independent Labor Organization.

To the Epiton of The Sur-Sir: In your editorial comment on the Western organization, the Independent American Mechanics' Union, you suggest the time when such organization shall be unnecessary. This is not quite the idea of those interested in this movement, and it does not seem quite the wise treatment to give. The Elmira employers are back of the Independent Labor League of America, the national organization League of America, the national organization the rights of employees, indeed, a necess of their situation. It seeks to avoid the mistake that it is working a "scheme" to do away with labor organizations. It does not anticipate that there will come a time when this leazue will have finished its usefulness. But it maintains that any union which it can properly be called upon to deal with ought to be in constitution and spirit in perfect accord with the Constitution of the United States and the spirit of our institutions.

It proposes, therefore, to join with the more intelligent and American portion of the llaboring people of Elmira to organize on a proper basis the kind of union that is thus an embodiment of our national spirit, and to deal generously with such union, to foster its continuance and to cooperate with its officers in maintaining it in healthy condition. If hopes thereby to establish permanent conditions of harmony and earnest cooperation. This move on their part, that of employers, will be misrepresented in union laber papers as an effort to "crueh organized labor. As I understand it, the arrangement relieves workmen in Elmira who go into this labor organization of this dread that suddenly their employers will fight their league and fire all who have been prominent in it. It is hoped that the general public will stand behind the league as thoroughly American and proper, and so useful as to deserve a permanent life.

[Diddeen and Idieness.]

Children and Idleness.

To THE EDITOR OF THE SUN-Ser: Will you let a woman have the last word? You were courteous enough to print my note about newsboys and to comment upon it in friendly fashion. You say: "After all, the

were courteous enough to print my name about newsboys and to comment upon it in friendly fashion. You say: "After all, the great evil is idleness, and the mere fact that the newsboys are kept busy is an advantage which goes far to compensate for evils in separable from their occupation."

That is true in one sense. The boys and girls of my generation were brought up on the doctrine that "Satan finds some mischiestill for idle hands to do." The trouble is that the "evils inseparable from their occupation and that they are unfitted for the right use of satisfied hours because of the line seeing belief that they are unfitted for the right use daylight hours because of the line seeing belief that they are unfitted for the right use should be streeting.

But after all, why should we throw the emphasis on making them out of machine? I want to be seeing them out of machine? I want age of heart my making them out of machine? I want to be after the receipt of the satisfact and good sames left us look after their fun and freit, and if they really pirely in a satisfact, and if they really pirely in a satisfact and left their relieves as the easting of cartains as hostered living and disting a satisfact and left their relieves as the easting of cartains as hostered living and disting a satisfact and left their relieves as the easting of cartains as hostered living and disting a satisfact and left their relieves as the easting of cartains as hostered living and disting a living and disting a satisfact of the relieve and the satisfact and left their relieves as the easting of cartains as hostered living and disting a satisfact of the relieves as the easting of the relieves as the easting of cartains and hostered living and disting a satisfact of the relieves as the easting of the r

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